

2014-117 AUDIT SCOPE AND OBJECTIVES

California Department of Corrections and Rehabilitation—Retired Annuitants and State-Owned Vehicles

The audit by the California State Auditor will provide independently developed and verified information related to the California Department of Corrections and Rehabilitation's (CDCR) use of retired annuitants and state-owned vehicles, which will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine how many retired annuitants CDCR employed in its administration during fiscal years 2010–11 through 2013–14. Determine how many of the retired annuitants were functioning in managerial positions during this period.
3. For the retired annuitants CDCR employed in its administration during the most recent two fiscal years, identify the following:
 - a. Their job classifications, job duties, and pay and whether their job duties are consistent with their classification and pay.
 - b. The sources of funds used to pay their salaries.
4. Review CDCR's process for hiring retired annuitants and determine whether the process adheres to all relevant state laws, regulations, and agency policies.
5. Determine and evaluate CDCR's efforts to recruit permanent employees for the administration positions held by retired annuitants.
6. Determine whether CDCR's policies and procedures related to administration employees' use of state-owned vehicles are consistent with state laws and regulations and whether CDCR is adhering to those policies and procedures.
7. For the most recent two fiscal years, identify the number of CDCR administration employees and retired annuitants who were assigned state-owned vehicles.
 - a. Determine the classification and job duties of the employees and retired annuitants assigned or consistently using state-owned vehicles and whether the assignment and use of a state-owned vehicle was justified.
8. Review and assess any other issues that are significant to CDCR's hiring of retired annuitants and use of state-owned vehicles.